

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS

Subarticle 5: Prehearing Meetings and Review of Petitions

5325.6. PREHEARING REVIEW OF ALL OTHER PETITIONS.

(a) The Appeals Division will review and prepare a Hearing Summary or Summary Decision for all petitions for which the Tax and Fee Programs Division does not prepare the recommendation described in section 5325.4.

(b) If there has been a partial or complete resolution of issues between petitioner and the State-Assessed Properties Division after the Appeals Division has issued its Hearing Summary or Summary Decision, the Appeals Division will draft a Revised Hearing Summary or Revised Summary Decision if time permits. The Revised Hearing Summary or Revised Summary Decision will state:

- (1) The issues which have been resolved;
- (2) Staff's revised analysis and/or recommendation; and
- (3) The issues remaining for decision by the Board, if any.

The case will remain on the agenda for Board action.

(c) At any time, the Appeals Division may request additional information or analysis from the petitioner or the State-Assessed Properties Division to assist in resolving any issue to be decided by the Board.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 741, 747, 11340.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).